

4 Further amend said section by changing the word "board" to "com-  
5 mission" in line eleven (11) thereof.

1 SEC. 8. Wherever the words "board of assessment and review" or  
2 "board", referring to the board of assessment and review, appear in  
3 chapter three hundred thirty-nine (339), Code, 1935, and have not  
4 been specifically referred to in this act, the words "board of assess-  
5 ment and review" are hereby changed to "tax commission" and the  
6 word "board" is hereby changed to "commission" and the code editor  
7 is hereby authorized to make said changes.

Approved April 12, 1939.

## CHAPTER 199

### COLLECTION OF TAXES FROM ELECTRIC TRANSMISSION LINES

#### H. F. 519

AN ACT to amend sections seventy hundred ninety (7090), seventy hundred ninety-two (7092), seventy hundred ninety-three (7093), seventy hundred ninety-four (7094), seventy hundred ninety-five (7095), seventy-hundred ninety-six (7096), seventy hundred ninety-seven (7097), seventy hundred ninety-eight (7098), and seventy-one hundred (7100), chapter three hundred forty (340), code, 1935, relating to the collection of taxes from electric transmission lines.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Amend section seventy hundred ninety (7090), Code,  
2 1935, by changing the words "board of assessment and review" to  
3 "tax commission" in line eight (8) thereof.

1 SEC. 2. Amend section seventy hundred ninety-two (7092), Code,  
2 1935, by changing the words "board of assessment and review" to "tax  
3 commission" in line three (3) thereof.

1 SEC. 3. Amend section seventy hundred ninety-three (7093), Code,  
2 1935, by changing the words "board of assessment and review" to  
3 "tax commission" in lines eight (8) and nine (9), lines fifteen (15)  
4 and sixteen (16) and lines twenty-one (21) and twenty-two (22)  
5 thereof.

1 SEC. 4. Amend section seventy hundred ninety-four (7094), Code,  
2 1935, by changing the words "board of assessment and review" to  
3 "tax commission" in lines one (1) and two (2), and lines eighteen (18)  
4 and nineteen (19) thereof.

1 SEC. 5. Amend section seventy hundred ninety-five (7095), Code,  
2 1935, by changing the words "board of assessment and review" to  
3 "tax commission" in lines two (2) and three (3) thereof.

1 SEC. 6. Amend section seventy hundred ninety-six (7096), Code,  
2 1935, by changing the words "board of assessment and review" to  
3 "tax commission" in line four (4) thereof.

1 SEC. 7. Amend section seventy-hundred ninety-seven (7097), Code,  
2 1935, by changing the words "board of assessment and review" to "tax  
3 commission" in line two (2) thereof.

4 Further amend said section by striking from line eleven (11) the  
5 word "board" and substituting therefor the word "commission".

1 SEC. 8. Amend section seventy hundred ninety-eight (7098), Code,  
2 1935, by changing the words "board of assessment and review" to  
3 "tax commission" in lines ten (10) and eleven (11) thereof.

1 SEC. 9. Amend section seventy-one hundred (7100), Code, 1935,  
2 by changing the words "board of assessment and review" to "tax com-  
3 mission" in line three (3) thereof.

1 SEC. 10. Whenever the words "board of assessment and review" or  
2 the word "board", referring to the board of assessment and review,  
3 appear in chapter three hundred forty (340), Code, 1935, and have  
4 not been specifically referred to in this act, the words "board of assess-  
5 ment and review" are hereby changed to "tax commission" and the  
6 word "board" is hereby changed to "commission", and the code editor  
7 is hereby authorized to make said changes.

Approved April 12, 1939.

## CHAPTER 200

### COLLECTION OF TAXES FROM PIPE LINE COMPANIES

#### H. F. 521

AN ACT to amend sections seventy-one hundred three-d two (7103-d2), seventy-one hundred three-d three (7103-d3), seventy-one hundred three-d four (7103-d4), seventy-one hundred three-d five (7103-d5), seventy-one hundred three-d six (7103-d6), seventy-one hundred three-d seven (7103-d7), seventy-one hundred three-d eight (7103-d8), seventy-one hundred three-d nine (7103-d9), seventy-one hundred three-d ten (7103-d10), seventy-one hundred three-d eleven (7103-d11), seventy-one hundred three-d twelve (7103-d12), seventy-one hundred three-d thirteen (7103-d13), seventy one hundred three-d fourteen (7103-d14), seventy-one hundred three-d fifteen (7103-d15), of chapter three hundred forty-D one (340-D1), code, 1935, relating to collection of taxes from pipe line companies.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Amend section seventy-one hundred three-d two (7103-  
2 d2), Code, 1935, by changing the word "board" to "commission" in  
3 line eight (8) thereof.

4 Further amend said section by changing the words "board of assess-  
5 ment and review" to the words "tax commission" in lines nine (9)  
6 and ten (10) thereof.

1 SEC. 2. Amend section seventy-one hundred three-d three (7103-  
2 d3), Code, 1935, by changing the words "board of assessment and  
3 review" to the words "tax commission" in line five (5) thereof.

4 Further amend said section by changing the word "board" to "com-  
5 mission" in line four (4) of subsection nine (9) thereof.

1 SEC. 3. Amend section seventy-one hundred three-d four (7103-d4),  
2 Code, 1935, by changing the words "board of assessment and review"  
3 to the words "tax commission" in lines three (3) and six (6) thereof.

4 Further amend said section by changing the word "board" to the  
5 word "commission" in line fifteen (15) thereof.